

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Sam Gambacorta
DOCKET NO.: 04-26505.001-R-1
PARCEL NO.: 05-28-422-018-0000

The parties of record before the Property Tax Appeal Board are Sam Gambacorta, the appellant, and the Cook County Board of Review.

The subject property consists of a 55-year-old, one and one-half story, single-family dwelling of frame construction containing 1,567 square feet of living area and located in New Trier Township, Cook County. Features of the home include two full bathrooms, a full-unfinished basement and a two and one-half car detached garage.

The appellant appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this claim, the appellant submitted assessment data and descriptive information on four properties suggested as comparable to the subject. The appellant also submitted a one-page letter, photographs for the subject and the suggested comparables as well as a copy of the board of review's decision. Based on the appellant's documents, the four suggested comparables consist of one-story or one and one-half story, single-family dwellings of frame construction located within four blocks of the subject. The improvements range in size from 1,173 to 1,366 square feet of living area and range in age from 98 to 126 years. The comparables contain one or one and one-half bathrooms and a full-unfinished basement. One comparable has a one-car detached garage. The improvement assessments range from \$12.83 to \$15.69 per square foot of living area.

At hearing, the appellant indicated that the board's comparables differ in construction material from the subject. Based on the

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$ 17,604
IMPR.: \$ 36,040
TOTAL: \$ 53,644

Subject only to the State multiplier as applicable.

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evidence submitted, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$53,644. The subject's improvement assessment is \$36,040 or \$23.00 per square foot of living area. In support of the assessment the board submitted property characteristic printouts and descriptive data on three properties suggested as comparable to the subject. The suggested comparables are improved with one-story, single-family dwellings of stucco or frame and masonry construction with the same neighborhood code as the subject. The improvements range in size from 1,091 to 1,288 square feet of living area and range in age from 52 to 90 years. The comparables contain one or one and one-half bathrooms and a finished or unfinished basement. Two comparables contain a fireplace and two comparables have a multi-car detached garage. The improvement assessments range from \$24.08 to \$25.42 per square foot of living area.

At hearing, the board's representative stated that the board of review's comparables are similar to the subject in size, design, amenities and location and indicated that the board of review would rest on the written evidence submissions. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review V. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not overcome this burden.

The Board finds the appellant's four comparables to be the most similar properties to the subject in the record. They are similar to the subject in size, construction, design and location and have improvement assessments ranging from \$12.83 to \$15.69 per square foot of living area. The subject's per square foot improvement assessment of \$23.00 falls above the range established by these properties. However, along with other differences, the Board finds the appellant's comparables to be inferior to the subject in age in that they range from 98 to 126 years, whereas, the subject is only 55 years old. In addition, they are inferior overall to the subject in amenities. After considering adjustments, as well as other differences in the

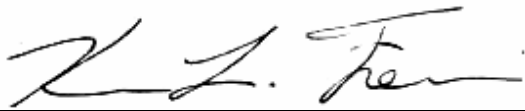
appellant's comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported by the most similar properties contained in the record. The board of review's comparables are accorded less weight because they differ from the subject in improvement size, type of construction and/or age.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has failed to adequately demonstrate that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction is not warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member

Member

Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: February 29, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the

subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.